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CITY OF BOSTON

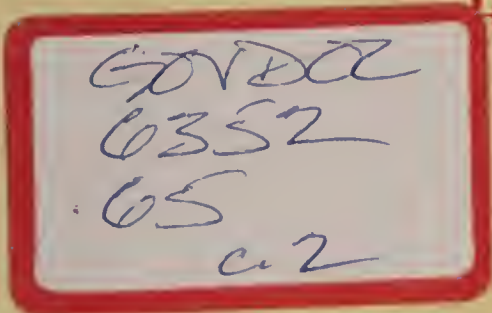
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ASSESSING DEPARTMENT

ANNUAL REPORT FISCAL YEAR 1995



THOMAS M. MENINO
MAYOR

RONALD W. RAKOW
ASSESSING COMMISSIONER

JOHN C. SIMMONS
CHIEF FINANCIAL OFFICER

ANNUAL REPORT
ASSESSING DEPARTMENT
CITY OF BOSTON
(for Fiscal Year Ending June 30, 1995)

Boston

Thomas M. Menino, Mayor

November, 1995

The Honorable Thomas M. Menino
Mayor, City of Boston
City Hall
Boston, Massachusetts 02201

Dear Mayor:

I am pleased to submit to you the report of the Assessing Department of the City of Boston for Fiscal Year 1995.

This report describes the Department's accomplishments during Fiscal Year 1995 and provides official statistics regarding property valuation, tax rates and the tax levy. I have established three primary goals for the Department:

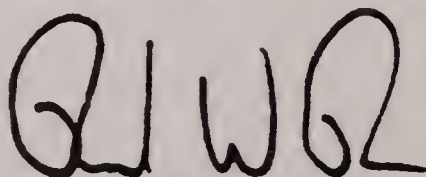
- Improve administration of the property tax to promote equity and expand the tax base;
- Improve the processing of abatements to maximize equity and fairness for the taxpayer and minimize the City's abatement liability;
- Enhance the performance of the Department to meet increasing demands with limited budget resources.

I am proud to report substantial progress on each of these priorities.

The City of Boston has benefited greatly from the hard work and effort of Assessing Department employees. I extend my most sincere appreciation to them for their dedication, productivity and efficiency.

As Commissioner, I seek to create an assessment system that City taxpayers and other communities nationwide can look to as an example of efficiency, creativity and performance.

Respectfully submitted,



Ronald W. Rakow
Commissioner of Assessing

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I. FISCAL YEAR 1995 OVERVIEW

MISSION

The Assessing Department's mission is to exercise and administer the City's power under the General Laws of the Commonwealth to levy a property tax and motor vehicle excise in an accurate and consistent manner.

The establishment and maintenance of fair market value property tax assessments in a constantly changing real estate market requires the careful combination of management and technical skills.

The Assessing Department is committed to improving its organization, professionalism and service to the public.

FY 1995 ACCOMPLISHMENTS

Revaluation

Completed the revaluation of nearly 140,000 real and personal property parcels in the City on time, and under budget. This process requires the application of new valuation standards and a field review of all properties. The state Department of Revenue independently certified that the new assessments represented full and fair cash valuation for each class of real and personal property. The Assessing Department's revaluation efforts are conducted completely in-house; for a municipality the size of Boston, this kind of undertaking is unprecedented. In-house revaluation saves the City over \$300,000 in contractual services costs, increases assessors' knowledge of neighborhood factors and enhances customer service efforts. The improved quality of the assessment also reduces potential abatement liability.

Public Outreach

Expanded public outreach and customer service significantly for which the Department was awarded the 1994 Public Information Award from the International Association of Assessing Officers in October. Efforts included: updating and more widely distributing informational brochures, conducting neighborhood meetings and information sessions regarding Assessing Department issues and producing a weekly TV program called the *Assessors Journal*. Topics included revaluation, abatements, exemptions, and Proposition 2-1/2.

Abatement Administration

Improved administration of abatement appeals to the State Appellate Tax Board to reduce liability and improve management of reserves by: initiating regular reporting on the status, accomplishments and current projects related to abatements and appeals cases; filing motions to dismiss abatement applications that have failed to provide information required by statute; monitoring all abatement applications to determine compliance with jurisdictional prerequisites; initiating Special Motion Sessions at Appellate Tax Board to reduce backlog of open abatement cases by removing cases that did not meet statutory appeal guidelines.

Assessing On-line

Deployed a new on-line system which allows the real estate industry and other businesses the opportunity to access Assessing Department information (ward, parcel, ownership and other information) 24 hours a day, seven days a week through their modems and computers. Clients are able to log onto the system by means of a password and are charged a fee for each minute used. The new system will allow the Assessing Information Center staff to handle more questions from individual taxpayers. Furthermore, facilitating high-volume requests from the real estate industry will result in new revenues for the City.

FY 1996 OBJECTIVES

Improve Customer Service Through Implementation of Technology

The Assessing Department is working to enhance its technology to not only improve its efficiency and performance, but to also better integrate its data with other City departments and be more accessible to the public. Initiatives include: implementing an automated workflow and imaging system to improve the processing of abatements, providing a desktop mapping application which allows access to GIS technology to increase the efficiency and effectiveness of the assessors, and researching the installation of public kiosks to meet the demands of walk-in customers with an occasional or one-time need for maps, field record cards and other information. Finally, the Department intends to integrate new software for the valuation and administration of the personal property tax.

Management of Tax-Exempt Property

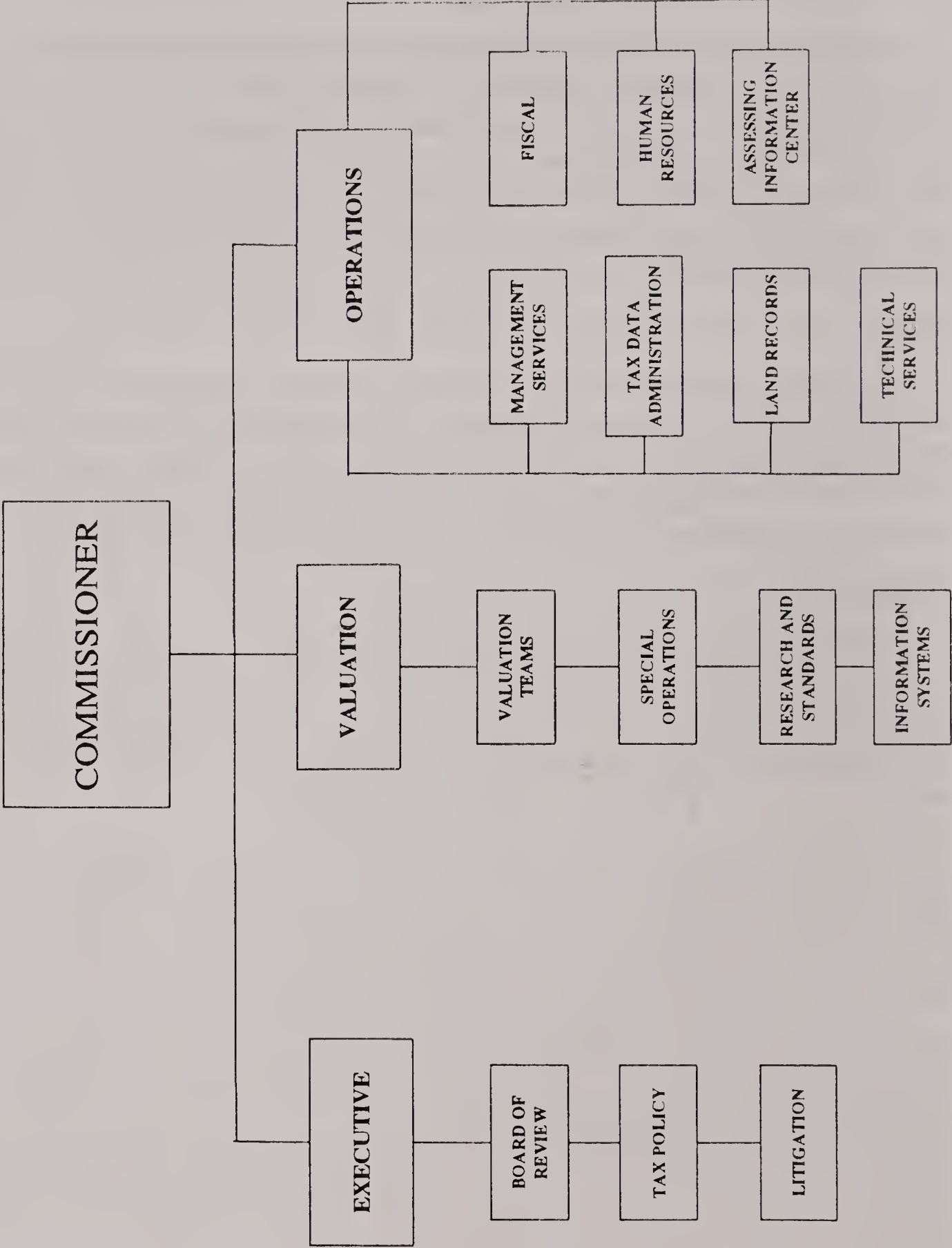
The City should use other tools that, in combination with the PILOT program, will be more effective in achieving equity between taxable and tax-exempt properties in Boston. These tools include: enhancing the PILOT program, focusing on business-type activities on exempt property which may be taxable, providing outreach to ex-empts to educate them on their responsibilities as property owners, and developing, promoting and lobbying for state legislation that would alter current law regarding property tax exemption.

Further Improve Administration of Property Tax

The Department should undertake several initiatives to improve the administration of the property tax, including: using micro-location GIS to add precision to the Department's valuation models, aggressively seeking new personal property accounts, promoting legislation to improve the administration of the property tax, and examining compliance with the requirements of the residential exemption.

SUMMARY

The keys to administering the property tax in an accurate and consistent manner are reliable assessments and well-informed, helpful customer service. The Assessing Department is committed to improving processes and investing in technology so that other communities can look to us as an example of efficiency, creativity and performance.



III. DIRECTORY**ASSESSING DEPARTMENT
CITY OF BOSTON**

UNIT	LOCATION	TELEPHONE NUMBER
BOARD OF REVIEW	Room 301 - City Hall	635-4260
COMMISSIONER	Room 301 - City Hall	635-4264
COMMUNITY RELATIONS	Room 301 - City Hall	635-4284
FISCAL	Room 301 - City Hall	635-4429
HUMAN RESOURCES	Room 301 - City Hall	635-3909
INFORMATION CENTER	Room 301 - City Hall	635-4287
INFORMATION SYSTEMS	294 Washington Street	635-1147
LAND RECORDS	Room 301 - City Hall	635-3783
LITIGATION	Room 301 - City Hall	635-4382
MANAGEMENT SERVICES	Room 301 - City Hall	635-1157
OPERATIONS	Room 301 - City Hall	635-4263
SPECIAL OPERATIONS	294 Washington Street	635-1163
TAX POLICY	Room 301 - City Hall	635-4586
VALUATION	294 Washington Street	635-1141
RESEARCH AND STANDARDS	294 Washington Street	635-1173

IV. PERSONNEL

Commissioner of Assessing
Ronald W. Rakow

Litigation

James D. Rose, Esq., *Chief Counsel*
Constantine Papademetriou, Esq.

Board of Review
Richard A. Cohen, SRA, CMA,
CGREA, *Chairman*
Constance S. Holmes, MAA

Valuation

Richard H. Carlson, *Director*

Operations

Emmanuel Dikibo, *Acting Director*

Tax Policy

Thomas A. McGarey, *Director*

Valuation Operations

John Taglilatela, MAA, *Director*

Management Services

James M. Ahern, *Manager*

Human Resources

James Murphy, *Director*

Valuation Administration

Ellen McLaughlin, MAA, *Director*

Tax Data Administration

Anne Marie Tierney-Meade, *Director*

Assessing Information Center

Ellen Doherty, *Acting Manager*

Valuation Team Leaders

Edward Maroney, MAA

Land Records

James M. Booth, *Director*

Technical Services

Kevin Schell, *Director*

James Rush

Darlene Hall

Gerard Murray, MAA

Frederick McAnulty, QMA

Dennis Simmonds, MAA

Fiscal

Paul Sexton, *Manager*

Public Outreach

Michael Morgan, *Director*

Special Operations

Joanne M. Graziano, MAA, *Director*

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TABLE 1
TAXABLE REAL ESTATE BY CLASS
FY 1995

CLASS	ITEMS	TOTAL VALUE	LAND AREA*
APARTMENT	2,172	\$1,699,305,400	28,600,302
AGRICULTURAL	3	163,500	1,439,267
COMMERCIAL	3,960	7,095,283,800	72,178,191
COMMERCIAL CONDO	1,254	405,445,400	0
COMMERCIAL LAND	2,633	260,556,700	27,604,979
CONDO MASTER**	3,256	0	29,969,778
CONDO PARKING	915	20,715,000	0
INDUSTRIAL	1,453	1,106,205,700	61,142,212
RESID./COMMERCIAL	2,373	1,071,753,200	11,257,420
RESIDENTIAL CONDO	35,204	4,404,433,200	0
RESIDENTIAL LAND	8,292	131,854,200	43,195,999
1 - FAMILY	29,393	4,123,261,700	152,279,003
2 - FAMILY	18,448	2,737,681,800	90,141,866
3 - FAMILY	15,827	2,256,776,300	57,357,135
4 - 6-FAMILY	3,118	739,654,300	11,381,887
TOTAL	128,301	\$26,053,090,200	586,548,039

*square feet

**Condo Master represents the total land area of all residential and commercial condominiums and condominium parking units.

TABLE 2
TAXABLE REAL ESTATE BY WARD
FY 1995

WARD	ITEMS	TOTAL VALUE	LAND AREA*
1	6,777	\$ 764,437,000	37,495,843
2	4,571	781,614,300	13,763,912
3	8,708	5,666,113,100	14,907,510
4	4,764	2,284,114,700	8,050,441
5	12,045	3,755,317,000	11,515,091
6	5,014	984,534,100	27,319,200
7	4,110	544,646,200	16,703,160
8	2,074	290,473,800	12,234,685
9	1,882	257,160,400	3,910,862
10	2,676	327,147,500	9,103,972
11	3,518	397,881,300	15,854,966
12	2,339	272,824,100	13,018,321
13	3,168	466,073,800	17,861,220
14	4,323	460,091,300	21,371,416
15	3,030	315,908,700	13,546,428
16	5,710	730,762,800	32,317,894
17	5,080	583,555,100	26,318,071
18	13,831	1,720,809,700	105,328,015
19	6,129	924,297,500	34,235,734
20	13,560	1,981,223,700	91,565,971
21	8,301	1,322,463,800	19,624,118
22	6,691	1,221,640,300	40,501,209
TOTAL	128,301	\$26,053,090,200	586,548,039

* square feet

TABLE 3
TAXABLE PERSONAL PROPERTY BY WARD
FY 1995

WARD	ITEMS	VALUE
1	476	\$ 341,808,800
2	181	4,936,700
3	3,948	688,522,300
4	346	858,908,700
5	1,524	45,235,700
6	560	22,447,800
7	129	1,579,600
8	189	2,477,900
9	113	652,900
10	99	1,178,100
11	124	785,700
12	99	685,700
13	234	3,125,100
14	149	1,025,500
15	106	651,600
16	296	3,535,600
17	188	1,150,300
18	429	4,643,900
19	291	2,397,600
20	431	3,183,100
21	445	7,558,000
22	484	66,114,200
TOTAL	10,841	\$2,062,604,800

TABLE 4
NUMBER OF ITEMS ASSESSED
FY 1995

WARD	REAL ESTATE	PERSONAL ESTATE	BETTERMENTS	TOTAL
1	6,777	476	16	7,269
2	4,571	181	0	4,752
3	8,708	3,948	0	12,656
4	4,764	346	0	5,110
5	12,045	1,524	6	13,575
6	5,014	560	0	5,574
7	4,110	129	0	4,239
8	2,074	189	0	2,263
9	1,882	113	0	1,995
10	2,676	99	3	2,778
11	3,518	124	0	3,642
12	2,339	99	0	2,438
13	3,168	234	0	3,402
14	4,323	149	0	4,472
15	3,030	106	24	3,160
16	5,710	296	4	6,010
17	5,080	188	37	5,305
18	13,831	429	132	14,392
19	6,129	291	26	6,446
20	13,560	431	32	14,023
21	8,301	445	0	8,746
22	6,691	484	28	7,203
TOTAL	128,301	10,841	308	139,450

TABLE 5
REAL ESTATE ABATEMENT APPLICATIONS BY WARD
FY 1995

WARD	NUMBER OF APPLICATIONS	TOTAL VALUE
1	240	\$ 104,067,800
2	324	161,892,200
3	1,182	3,909,366,300
4	417	870,862,700
5	1,593	1,139,153,300
6	287	250,680,100
7	177	46,533,300
8	212	55,135,100
9	153	37,974,100
10	228	47,806,900
11	171	39,883,100
12	95	28,627,800
13	156	159,644,000
14	151	24,787,700
15	106	15,528,500
16	193	64,163,700
17	142	40,947,200
18	400	137,309,200
19	256	55,665,000
20	565	159,677,100
21	795	452,214,000
22	517	179,574,800
TOTAL	8,360	\$7,981,493,900

TABLE 6
PERSONAL EXEMPTIONS BY CLAUSE
FY 1995

CLAUSE*	DESCRIPTION	NUMBER OF EXEMPTIONS	TAX DOLLARS ABATED
17D	SURVIVING SPOUSES, MINORS, AND ELDERLY	1,972	\$ 556,473.82
18	HARDSHIP CASES	15	8,166.89
22 (a) -(f)	VETERANS	2,539	783,255.21
22A	VETERANS	19	11,703.83
22B	"	5	4,553.79
22C	"	2	2,795.83
22E	"	104	70,222.41
	PARAPLEGICS, SURVIVING SPOUSES OF PARAPLEGICS	5	8,117.30
37A	BLIND PERSONS	318	246,005.41
41A	DEFERRED TAXES	17	22,970.06
41C	ELDERLY PERSONS	1,815	1,372,458.00
43	SURVIVING SPOUSES, MINORS OF POLICE, FIRE FIGHTERS	18	37,293.09
TOTALS		6,829	\$3,124,015.64

*G.L. c.59, § 5

TABLE 7

TAX RATE COMPUTATION
FY 1995

STATE CLASS	TOTAL VALUATION BY CLASS	FULL VALUE % SHARE OF LEVY	TOTAL TAX LEVY BY CLASS	CLASSIFIED % SHARE OF LEVY	TAX RATE
RESIDENTIAL	\$14,970,450,275*	56.97%	\$207,490,441	30.07%	\$13.86
OPEN SPACE	—	—	—	—	—
COMMERCIAL	8,557,853,100	32.56%	365,078,013	52.91%	\$42.66
INDUSTRIAL	688,669,600	2.62%	29,378,645	4.26%	\$42.66
PERS. PROP.	2,062,604,800	7.85%	87,990,721	12.75%	\$42.66
TOTAL	\$26,279,577,775	100.00%	\$689,937,820	100.00%	—

*Residential valuation for tax purposes is full value (\$16,806,567,500) less value of residential exemption (\$1,836,117,225).

TABLE 8
TAX-EXEMPT PROPERTY BY TYPE
FY 1995

TYPE	ITEMS	TOTAL VALUE	LAND AREA*
CITY OF BOSTON	5,284	\$ 4,686,291,100	179,563,572
121A CORPORATIONS	606	1,587,476,900	12,580,135
COMM. OF MASS.	449	1,169,019,600	99,171,583
EDUCATIONAL, LITERARY	800	1,254,725,700	45,213,845
CHARITABLE	510	1,055,569,800	14,986,954
MASSPORT	156	525,776,200	112,540,214
USA	103	438,928,500	10,321,851
MDC	187	297,472,500	68,299,125
RELIGIOUS	663	337,995,900	11,978,507
SCIENTIFIC, CULTURAL	80	246,567,900	1,815,476
MBTA	367	185,520,200	30,378,058
BENEVOLENT, SOCIAL	247	181,885,900	4,186,884
TURNPIKE AUTHORITY	56	108,581,500	9,027,157
CEMETERIES	150	85,219,700	33,474,408
EDIC	10	97,605,200	7,894,746
BLUE CROSS/BLUE SHIELD	20	54,491,000	0
VETERANS	47	8,451,400	480,396
RAILROADS	7	5,741,000	1,326,285
FRATERNAL SOCIETIES	24	7,647,600	321,406
MWRA	9	6,081,000	1,754,054
FOREIGN JURISDICTIONS	3	2,587,800	192,997
TOTAL	9,778	\$12,343,636,400	645,507,653

* square feet

TABLE 9
TAX-EXEMPT PROPERTY BY WARD
FY 1995

WARD	ITEMS	TOTAL VALUE	LAND AREA*
1	438	\$ 752,767,500	169,269,772
2	367	528,502,200	20,547,869
3	702	2,544,274,300	16,479,405
4	385	1,492,275,600	14,349,223
5	438	708,218,000	14,829,345
6	336	462,832,300	34,817,483
7	176	317,691,100	18,548,400
8	700	535,403,700	11,464,321
9	588	469,776,400	10,085,758
10	336	385,047,300	11,063,832
11	426	232,634,300	10,186,170
12	431	446,146,200	27,548,054
13	534	339,564,400	23,617,032
14	914	395,815,400	20,947,863
15	288	110,415,600	3,939,108
16	278	223,680,200	22,109,527
17	384	173,474,300	9,641,333
18	743	449,118,700	63,149,385
19	308	297,396,800	37,270,213
20	597	402,079,700	57,914,175
21	234	768,903,000	19,372,396
22	175	307,619,400	28,356,989
TOTAL	9,778	\$12,343,636,400	645,507,653

* square feet

TABLE 10

REAL AND PERSONAL ESTATE
FY 1983 - 1995

FISCAL YEAR	ITEMS	REAL ESTATE	PERSONAL ESTATE	TOTAL VALUE	LAND AREA*
1983	109,907	\$10,481,679,435	\$1,695,417,721	\$12,177,097,156	590,822,905
1984	115,683	11,508,877,447	1,821,847,318	13,330,724,765	589,749,344
1985	117,693	13,591,724,626	1,577,990,719	15,169,715,345	585,175,774
1986	121,046	18,568,068,804	1,681,352,676	20,249,421,480	585,316,077
1987	125,582	22,481,548,963	1,734,251,712	24,215,800,675	580,981,876
1988	130,081	27,077,011,873	1,746,614,718	28,823,626,591	584,286,539
1989	135,244	34,227,700,780	1,205,971,359	35,433,672,139	598,276,069
1990	135,195	34,562,464,068	1,223,936,350	35,786,400,418	600,677,813
1991	138,498	35,022,204,856	1,336,554,312	36,358,759,168	588,614,722
1992	138,220	28,265,659,108	1,519,099,161	29,784,758,269	587,329,748
1993	137,646	25,543,475,800	1,744,726,300	27,288,202,100	588,755,273
1994	138,684	24,955,645,500	1,809,287,600	26,764,933,100	587,592,485
1995	139,142	26,053,090,200	2,062,604,800	28,115,695,000	586,548,039

*Square feet. 1983-1993 figures are revised from those previously published as a result of an adjustment in the land area for condominium properties.

TABLE 11

EQUALIZED VALUATIONS*

FY 1972 - 1994

FISCAL YEAR	EQUALIZED VALUE
1972	\$2,100,000,000
1974	2,600,000,000
1976	3,600,000,000
1978	3,831,000,000
1980	5,239,000,000
1982	7,810,000,000
1984	13,951,958,000
1986	22,763,118,000
1988	38,328,146,000
1990	37,924,352,000
1992	32,188,271,000
1994	29,763,079,200

*Established by the Commissioner of Revenue pursuant to G.L. c. 58, § 10C.

TABLE 12

TAX LEVY LIMIT
FY 1988 - 1995
(Millions of Dollars)

	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995
PRIOR YEAR LEVY LIMIT	\$422.0	\$452.1	\$484.1	\$519.2	\$555.1	\$583.4	\$624.7	\$660.3
AMENDED GROWTH FROM PRIOR YEAR	—	—	6.4	2.4	0.7	0.0*	0.3	—
2½ % LEVY GROWTH	10.5	11.3	12.3	13.0	13.9	14.6	15.6	16.5
NEW GROWTH	19.5	20.7	16.4	20.5	13.8	26.8	19.6	13.2
TOTAL	\$452.1	\$484.1	\$519.2	\$555.1	\$583.4	\$624.7	\$660.3	\$690.0

NOTE: Numbers may not total due to rounding.

*Less than \$50,000.

TABLE 13
PROPERTY TAX LEVY
FY 1987-1995

	LEVY	LEVY PERCENT	TAX RATE	RESIDENTIAL EXEMPTION
FY 95				
RESIDENTIAL	\$207,490,441	30.1 %	\$13.86	\$402.51
C,P,I*	482,447,379	69.9 %	42.66	
TOTAL	689,937,820	100.0 %		
FY 94				
RESIDENTIAL	198,647,711	30.1 %	13.97	385.64
C,P,I*	461,595,893	69.9 %	42.72	
TOTAL	660,243,604			
FY 93				
RESIDENTIAL	187,970,210	30.1 %	12.88	364.14
C,P,I*	436,685,309	69.9 %	39.99	
TOTAL	624,655,519			
FY 92				
RESIDENTIAL	179,845,450	30.8 %	11.18	347.85
C,P,I*	403,412,956	69.2 %	34.27	
TOTAL	583,258,406			
FY 91				
RESIDENTIAL	166,963,984	30.1 %	8.93	323.28
C,P,I*	388,105,229	69.9 %	25.09	
TOTAL	555,069,213			
FY 90				
RESIDENTIAL	156,236,662	30.1 %	8.45	306.08
C,P,I*	362,889,888	69.9 %	23.90	
TOTAL	519,126,550			
FY 89				
RESIDENTIAL	145,550,910	30.1 %	7.97	287.18
C,P,I*	338,174,577	69.9 %	22.44	
TOTAL	483,725,487			
FY 88				
RESIDENTIAL	153,149,142	33.9 %	10.77	149.26
C,P,I*	298,724,174	66.1 %	21.66	
TOTAL	451,873,316			
FY 87				
RESIDENTIAL	137,334,612	32.6 %	12.02	139.47
C,P,I*	284,581,620	67.4 %	23.55	
TOTAL	421,916,232			

*C,P,I = Commercial, Personal and Industrial Classes.

TABLE 14
APPROPRIATIONS AND REVENUE
FY 1990 - 1995

	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995
APPROPRIATIONS AND EXPENDITURES						
APPROPRIATIONS	\$1,050,093,735	\$1,148,242,220	\$1,075,228,734	\$1,051,593,533	\$1,112,455,795	\$1,177,335,932
OTHER LOCAL EXPENDITURES						
TAX TITLE	900,000	900,000	800,000	885,000	960,000	960,000
DEBT AND INTEREST	86,345,833	88,869,983	88,428,273	93,089,427	91,835,012	88,172,720
FINAL COURT JUDGMENTS	0	0	0	0	0	0
OVERLAY DEFICITS	999,879	0	0	0	0	0
TOTAL OFFSETS	20,331,615	19,989,238	20,041,738	28,411,901	14,715,818	15,187,052
PENSIONS AND ANNUITIES	114,176,816	113,075,745	123,688,583	112,011,587	100,528,948	100,542,987
AUDIT	650,000	525,000	539,000	550,000	600,000	600,000
STATE AND COUNTY CHARGES	51,453,737	53,435,384	54,369,255	55,514,449	57,322,834	59,568,134
OVERLAY RESERVE FOR ABATEMENTS	25,956,326	26,431,867	27,774,210	33,999,666	35,044,328	34,902,076
TOTAL APPROPRIATIONS AND EXPENDITURES	\$1,350,907,941	\$1,451,469,437	\$1,390,869,793	\$1,376,055,563	\$1,413,462,735	\$1,477,268,901
REVENUE						
ESTIMATED RECEIPTS FROM STATE	\$ 463,129,607	\$ 443,356,484	\$ 373,517,897	\$ 362,547,366	\$ 371,989,286	\$ 395,847,929
ESTIMATED RECEIPTS — LOCAL	357,251,784	376,164,665	395,056,524	365,769,538	356,717,629	376,492,493
FREE CASH AND OTHER REVENUE						
SOURCES	11,400,000	76,879,075	39,036,966	23,083,140	24,512,216	14,990,659
TOTAL ESTIMATED RECEIPTS AND REVENUE	\$ 831,781,391	\$ 896,400,224	\$ 807,611,387	\$ 751,400,044	\$ 753,219,131	\$ 787,331,081
REAL AND PERSONAL TAX LEVY	\$ 519,126,550	\$ 555,069,213	\$ 583,258,406	\$ 624,655,519	\$ 660,243,604	\$ 689,937,820
TOTAL REVENUE	\$1,350,907,941	\$1,451,469,437	\$1,390,869,793	\$1,376,055,563	\$1,413,462,735	\$1,477,268,901

TABLE 15
NEW GROWTH
FY 1990 - 1995
GROWTH IN TAXABLE VALUE BY FISCAL YEAR

CLASS	FY90	FY91	FY92	FY93	FY94	FY95
RESIDENTIAL	\$338,478,393	\$ 325,030,050	\$312,038,360	\$107,542,285	\$ 63,191,925	\$ 39,419,567
COMMERCIAL,						
INDUSTRIAL	399,437,070	459,992,005	333,709,209	474,230,295	220,174,319	40,863,656
PERSONAL	211,934,900	281,667,335	104,112,854	271,441,632	249,881,420	254,877,076
TOTAL	\$949,850,363	\$1,066,689,390	\$749,860,423	\$853,214,213	\$533,247,664	\$335,160,299

GROWTH IN NET LEVY BY FISCAL YEAR

CLASS	FY90	FY91	FY92	FY93	FY94	FY95
RESIDENTIAL	\$ 2,697,674	\$ 2,746,504	\$ 2,786,503	\$ 1,202,323	\$ 813,912	\$ 550,691
COMMERCIAL,						
INDUSTRIAL	8,963,368	10,993,809	8,372,765	16,251,872	8,804,771	1,745,695
PERSONAL	4,755,820	6,731,849	2,612,192	9,302,305	9,992,758	10,888,349
TOTAL	\$16,416,860	\$20,472,162	\$13,771,458	\$26,756,500	\$19,611,441	\$13,184,735

TABLE 16

**BETTERMENTS AND OTHER CHARGES
ADDED TO TAX BILLS**

FY 1984 - 1995

FISCAL YEAR	SEWER	SIDEWALK	STREET	WATER LIENS	TOTAL
1984	\$32,762.31	\$3,323.91	\$29,845.22	\$0	\$65,931.44
1985	31,409.36	1,995.41	21,062.86	0	54,467.63
1986	30,314.57	1,711.51	43,887.23	0	75,913.31
1987	22,750.92	1,817.12	37,903.15	0	62,471.19
1988	21,714.72	1,115.27	34,843.77	0	57,673.76
1989	20,808.77	1,464.70	58,902.80	0	81,176.27
1990	17,541.93	1,451.13	59,593.98	0	78,587.04
1991	16,832.34	1,292.61	54,170.45	0	72,295.40
1992	301.84	3,810.01	51,322.59	3,574,259.38	3,629,693.82
1993	289.76	3,856.19	48,223.45	2,309,693.53	2,362,062.93
1994	277.72	3,523.14	45,180.37	2,691,920.86	2,740,902.09
1995	265.64	3,276.08	41,054.61	3,354,069.62	3,398,665.95

TABLE 17

MOTOR VEHICLE EXCISE TAX*
CALENDAR YEARS 1983 - 1994

CALENDAR YEAR	NUMBER OF VEHICLES	AMOUNT OF TAX	NUMBER OF ABATEMENTS
1983	288,570	\$10,462,195.36	16,863
1984	306,459	13,541,769.72	19,678
1985	332,497	16,261,838.12	28,156
1986	339,212	18,437,101.91	20,860
1987	358,153	18,202,357.18	30,765
1988	378,383	24,086,852.67	26,936
1989	361,677	25,505,664.39	26,246
1990	346,479	24,958,051.60	38,023
1991	340,013	23,908,290.59	24,194
1992	333,475	25,129,165.00	39,111
1993	329,181	26,073,298.14	15,544
1994	335,554	28,264,917.72	14,601

*The Motor Vehicle excise tax rate, pursuant to M.G.L. c. 60, § 1, is \$25 per \$1,000 of value based on published industry values and a statutory depreciation schedule.

TABLE 18
TAX-EXEMPT PROPERTY
FY 1983 - 1995

FISCAL YEAR	ITEMS	TOTAL VALUE	LAND AREA*
1983	9,422	\$10,013,565,236	629,320,151
1984	9,247	12,130,773,040	630,607,365
1985	9,060	13,689,374,151	635,527,569
1986	9,029	19,913,158,891	631,985,847
1987	9,016	19,710,920,770	627,307,398
1988	9,091	22,968,689,562	623,314,644
1989	9,221	26,406,714,838	627,178,180
1990	9,123	13,054,931,388	643,537,416
1991	9,377	12,475,293,460	638,496,998
1992	9,681	11,710,477,928	648,704,321
1993	9,605	12,445,722,100	648,271,025
1994	9,709	12,342,828,700	642,041,123
1995	9,778	12,343,636,400	645,507,653

* square feet

TABLE 19

OWNERSHIP OF EXEMPT PROPERTY
(SQUARE FEET)
FY 1970 - 1995

	1970	1980	1990	1993	1994	1995
U.S.A.	22,228,825	16,837,171	10,286,881	10,325,806	10,327,033	10,321,851
% OF EXEMPT	3.99%	2.73%	1.60%	1.59%	1.61%	1.60%
% OF TOTAL	1.89%	1.39%	0.83%	0.83%	0.84%	0.84%
MASS.	235,965,500	278,597,918	328,666,735	325,414,052	318,836,898	329,064,937
% OF EXEMPT	42.34%	45.20%	51.07%	50.20%	49.66%	50.98%
% OF TOTAL	20.07%	22.99%	26.42%	26.31%	25.93%	26.71%
BOSTON	185,751,212	205,567,865	187,939,567	199,611,671	199,732,322	192,143,707
% OF EXEMPT	33.33%	33.35%	29.20%	30.79%	31.11%	29.77%
% OF TOTAL	15.80%	16.97%	15.11%	16.14%	16.24%	15.60%
RELIGIOUS	15,413,391	17,574,288	11,299,219	11,894,744	12,068,537	11,978,507
% OF EXEMPT	2.77%	2.85%	1.76%	1.83%	1.88%	1.86%
% OF TOTAL	1.31%	1.45%	0.91%	0.96%	0.98%	0.97%
ALL OTHERS*	98,008,197	97,831,681	105,345,014	101,024,752	101,076,333	101,998,651
% OF EXEMPT	17.58%	15.87%	16.37%	15.58%	15.74%	15.80%
% OF TOTAL	8.34%	8.07%	8.47%	8.17%	8.22%	8.28%
EXEMPT TOTAL	557,367,126	616,408,924	643,537,416	648,271,025	642,041,123	645,507,653
% OF TOTAL**	47.40%	50.87%	51.72%	52.41%	52.21%	52.39%
TAXABLE**	618,460,903	595,232,613	600,677,813	588,755,273	587,592,485	586,548,039
TOTAL**	1,175,828,029	1,211,641,537	1,244,215,229	1,237,026,298	1,229,633,608	1,232,055,692

* Including literary, charitable, benevolent institutions, and all other exempt property not separately listed.

** These figures are revised from those previously published as a result of an adjustment in the land area for condominium properties.

TABLE 20
BOSTON OVERALL TAX RATES, FY 1825 - 1995

FISCAL YEAR	TOTAL VALUE	TAX RATE	POPULATION	FISCAL YEAR	TOTAL VALUE	TAX RATE	POPULATION
1825	\$ 52,442,600	\$ 7.00	58,277	1871	\$ 612,633,550	\$ 13.10	
1826	59,449,200	7.00		1872	682,724,300	11.70	
1827	65,858,400	7.00		1873	693,831,400	12.80	
1828	64,523,200	7.10		1874	798,755,050	15.60	
1829	61,068,000	7.90		1875	793,961,895	13.70	341,919
1830	59,586,000	8.10	61,392	1876	748,996,210	12.70	
1831	60,698,200	7.90		1877	686,840,586	13.10	
1832	67,514,400	8.20		1878	630,446,866	12.80	
1833	70,477,200	8.50		1879	613,322,692	12.50	
1834	74,805,800	9.40		1880	639,462,495	15.20	362,839
1835	79,342,600	9.70	78,603	1881	665,554,597	13.90	
1836	88,265,000	9.50		1882	672,497,962	15.10	
1837	89,583,800	10.00		1883	682,432,671	14.50	
1838	90,231,600	9.80		1884	682,656,658	17.00	
1839	91,826,400	11.30		1885	685,579,072	12.80	390,393
1840	94,581,600	11.00	93,383	1886	710,621,335	12.70	
1841	98,006,600	12.00		1887	747,642,517	13.40	
1842	106,723,700	5.70		1888	764,452,548	13.40	
1843	110,046,000	6.20		1889	795,433,744	12.90	
1844	118,450,300	6.00		1890	822,041,800	13.30	448,477
1845	135,948,700	5.70	114,366	1891	855,069,415	12.60	
1846	148,839,600	6.00		1892	893,975,704	12.90	
1847	162,360,400	6.00		1893	924,093,751	12.80	
1848	167,728,000	6.50		1894	928,109,042	12.80	
1849	174,188,200	6.50		1895	951,367,928	12.80	496,920
1850	180,000,500	6.80	136,881	1896	981,269,914	12.90	
1851	187,947,000	7.00		1897	1,012,582,209	13.00	
1852	187,680,000	6.40		1898	1,036,099,418	13.60	
1853	206,514,200	7.60		1899	1,089,736,252	13.10	
1854	227,013,200	9.20		1900	1,129,175,832	14.70	560,892
1855	241,932,200	7.70	160,490	1901	1,152,505,834	14.90	
1856	249,162,500	8.00		1902	1,191,274,616	14.80	
1857	258,111,900	9.30		1903	1,220,457,323	14.80	
1858	254,714,100	8.60		1904	1,236,953,362	15.20	
1859	263,429,000	9.70		1905	1,259,745,682	16.00	595,380
1860	276,861,000	9.30	177,840	1906	1,289,705,887	15.90	
1861	275,760,100	8.90		1907	1,313,471,556	15.90	
1862	276,217,000	10.50		1908	1,327,662,337	16.50	
1863	302,507,200	11.50		1909	1,347,948,227	16.50	
1864	332,449,900	13.50		1910	1,393,760,423	16.40	670,585
1865	371,892,775	15.80	192,318	1911	1,428,349,513	16.40	
1866	415,362,345	13.00		1912	1,481,819,920	16.40	
1867	444,946,100	15.50		1913	1,520,974,526	17.20	
1868	493,573,700	12.30		1914	1,541,351,409	17.50	
1869	549,511,600	13.70		1915	1,566,397,309	18.00	745,439
1870	584,089,400	15.30	250,526	1916	1,608,707,979	17.80	

TABLE 20 (Continued)

BOSTON OVERALL TAX RATES, FY 1825 - 1995

FISCAL YEAR	TOTAL VALUE	TAX RATE	POPULATION	FISCAL YEAR	ASSESSED VALUE	TAX RATE	POPULATION
1917	\$1,467,166,143	\$17.70		1956	\$ 1,517,808,000	\$ 78.70	
1918	1,498,131,804	21.20		1957	1,491,770,000	86.00	
1919	1,528,151,078	23.60		1958	1,475,608,000	93.00	
1920	1,572,458,870	24.10	748,060	1959	1,462,569,000	101.20	
1921	1,595,746,943	24.70		1960	1,465,525,100	100.70	697,197
1922	1,677,709,706	24.70		1961	1,468,332,700	100.60	
1923	1,714,104,300	24.70		1962	1,456,311,400	99.80	
1924	1,808,590,698	24.70		1963	1,455,000,000	96.00	
1925	1,862,799,900	26.70	779,620	1964	1,460,000,000	99.80	
1926	1,898,054,900	31.80		1965	1,490,000,000	115.00	616,326
1927	1,928,821,700	30.00		1966	1,507,495,500	101.00	
1928	1,943,775,400	28.80		1967	1,530,710,700	117.80	
1929	1,953,231,000	28.00		1968	1,572,308,000	129.20	
1930	1,972,148,200	30.80	781,188	1969	1,599,000,000	144.40	
1931	1,958,010,000	31.50		1970	1,617,000,000	156.80	641,071
1932	1,890,005,000	35.50		1971	1,681,000,000	174.70	
1933	1,780,000,000	32.80		1972	1,715,700,005	196.70	
1934	1,683,500,000	37.10		1973	1,742,200,000	196.70	
1935	1,650,000,000	37.00	817,713	1974*	1,784,200,000	98.40	
1936	1,620,265,000	38.00		1975	1,784,200,000	196.70	637,986
1937	1,590,544,700	38.70		1976	1,793,473,000	196.70	
1938	1,550,407,500	41.30		1977	1,765,000,000	252.90	
1939	1,524,806,000	39.90		1978	1,745,000,000	252.90	
1940	1,483,234,500	40.60	770,816	1979	1,725,000,000	252.90	
1941	1,460,782,900	39.60		1980	1,738,000,000	252.90	562,994
1942	1,466,138,400	41.00		1981	1,902,000,000	252.90	
1943	1,445,668,300	41.00		1982	1,908,701,500	230.90	
1944	1,442,008,400	39.90		1983	12,175,949,017	21.24 / 40.30	
1945	1,479,172,000	42.50	766,386	1984	13,330,724,765	17.10 / 32.54	
1946	1,536,385,600	42.00		1985	15,169,715,345	16.42 / 31.36	620,889
1947	1,558,610,900	46.50		1986	20,249,421,480	13.46 / 25.85	
1948	1,581,994,000	53.40		1987	24,215,800,675	12.02 / 23.55	
1949	1,601,431,500	56.80		1988	28,823,626,591	10.77 / 21.66	
1950	1,567,500,000	63.00	801,444	1989	35,433,672,139	7.97 / 22.44	
1951	1,570,760,000	62.80		1990	35,786,400,418	8.45 / 23.90	574,283
1952	1,573,516,000	66.80		1991	36,358,759,172	8.93 / 25.09	
1953	1,565,666,000	70.70		1992	29,784,758,269	11.18 / 34.27	
1954	1,566,676,000	69.80		1993	27,288,202,100	12.88 / 39.99	
1955	1,541,500,000	69.80	724,702	1994	26,764,933,100	13.97 / 42.72	
				1995	28,115,695,000	13.86 / 42.66	

*Six months only (changeover from fiscal year based on calender year to fiscal year beginning July 1).

Beginning in Fiscal Year 1983 the City has used a lower tax rate for residential property and a higher rate for commercial, industrial and personal property.



CITY OF BOSTON



PRINTING SECTION